

**CERTIFICATE**

To the Clerk of McPherson County, State of Kansas  
We, the undersigned, officers of  
**Empire Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2018; and (3) the  
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

Table of Contents:		Page No.	2018 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2018		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase					
<b>Fund</b>	<b>K.S.A.</b>				
General	0	6	21,300	19,516	
Debt Service	10-113				
		6			
<b>Totals</b>		xxxxxxx	21,300	19,516	
Budget Summary		7			
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			Yes	Nov. 1, 2017 Total Assessed Valuation	

Assisted by:

\_\_\_\_\_  
\_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_  
\_\_\_\_\_

*x Sandra Unruh*  
*x Donald Unruh*  
*x [Signature]*

Attest: 8-16, 2017

*Hollie D. Delaney*  
County Clerk



Governing Body

Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ 14,909
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 14,909

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+	228,849	
5. Increase in personal property for 2017:			
5a. Personal property 2017	+	155,505	
5b. Personal property 2016	-	1,067,104	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:		6,422	
7. Total valuation adjustment (sum of 4, 5c, 6)		235,271	
8. Total estimated valuation July, 1, 2017		16,058,474	
9. Total valuation less valuation adjustment (8 minus 7)		15,823,203	
10. Factor for increase (7 divided by 9)		0.01487	
11. Amount of increase (10 times 3)	+	\$ 222	
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	15,131	
13. Debt service levy in this 2018 budget		0	
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		15,131	
15. Consumer Price Index for all urban consumers for calendar year 2016		0.014	
16. Consumer Price Index adjustment (3 times 15)	\$	209	
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	15,340	

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Empire Cemetery  
McPherson County

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2017 Budgeted Funds	Tax Levy Amount in 2017 Budget	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	14,909	1,463	30	41	135	13
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	14,909	1,463	30	41	135	13

County Treas Motor Vehicle Estimate

1,463

County Treas Recreational Vehicle Estimate

30

County Treas 16/20M Vehicle Estimate

41

County Treas Commercial Vehicle Tax Estimate

135

County Treas Watercraft Tax Estimate

13

MVT Factor 0.09813

RVT Factor 0.00201

16/20M Factor 0.00275

Comm Veh Factor 0.00905

Watercraft Factor 0.00087

2018

Empire Cemetery  
McPherson County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2016</b>	<b>Current Amount for 2017</b>	<b>Proposed Amount for 2018</b>	<b>Transfers Authorized by Statute</b>
Cemetery	Cemetery Cap Reserve				
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.





# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2018

The governing body of  
**Empire Cemetery**  
McPherson County

will meet on August 8, 2017 at 7:00 P.M. at Empire Cemetery, Galva, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Galva City Hall, Galva, KS and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	17,417	1.019	18,300	1.003	21,300	19,516	1.215
Debt Service							
Totals	17,417	1.019	18,300	1.003	21,300	19,516	1.215
Less: Transfers	0		0		0		
Net Expenditures	17,417		18,300		21,300		
Total Tax Levied	14,834		14,909		xxxxxxxxxxxxxxxxx		
Assessed Valuation	14,563,211		14,870,708		16,058,474		

\*Tax rates are expressed in mills.

Linda Andersen  
Board Member

Page No 7

RESOLUTION NO. 2017 - 01

*A resolution expressing the property taxation policy of the Empire Cemetery governing body with respect to financing the annual budget for 2018*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the Empire Cemetery exceeding the amount levied to finance the 2017 budget of the Empire Cemetery, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Empire Cemetery provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Empire Cemetery governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 8 day of August, 2017 by the Empire Cemetery governing body, McPherson County, Kansas.

Empire Cemetery Governing Body

X Sandra Umuh

X Donald Umuh

X [Signature]



STATE OF KANSAS, COUNTY OF MCPHERSON, ss  
Barbara Hitt;  
Being first duly sworn, deposes and says: That she is  
Circulation Manager of the  
**The McPherson Sentinel**  
a daily newspaper printed in the State of Kansas, and published in  
and of general circulation in McPherson County, Kansas, and that  
said newspaper is a true, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterrupted in said country and state for a period of more than five years prior to the first publication of said notice, and has been admitted at the post office of McPherson, Kansas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, for: \_\_\_\_\_ insertions, the first publication being \_\_\_\_\_

subsequent publications being made on the following dates:

Subscribed and sworn to before me 21 day of July 2017  
by Barbara Hecl  
Boyle-H.S.

[illegible]

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON, ss  
 Barbara Herl  
 Being first duly sworn, deposes and says: That she is  
 Circulation Manager of the

**The McPherson Sentinel**  
 a daily newspaper printed in the State of Kansas, and published in  
 and of general circulation in McPherson County, Kansas, and that  
 said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly, 50 times a year,  
 has been so published continuously and uniformly for the past  
 county and state for a period of more than five years prior to the  
 first publication of said notice, and has been advertised in the past  
 office of McPherson, Kansas in said County as second class matter.

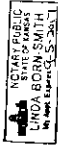
That the attached notice is a true copy thereof and was published  
 to the regular and entire issue of said newspaper for  
 \_\_\_\_\_ PAGES, the first publication being

subsequent publications being made on the following dates:

July 24, 2017

Subscribed and sworn to before me this 24 day of July 2017

by Barbara Herl



Linda Burn-Smith

**LEGAL PUBLICATION**  
**NOTICE OF PUBLIC MEETING**

The Board of Directors of  
**McPherson County**  
 will meet on August 1, 2017 at 10:00 A.M. at the County Courthouse, 201 E. 10th Street, McPherson, Kansas, for the purpose of hearing and  
 considering the proposed budget for the year 2018. The amount of tax to be levied for the year 2018 is \$1.00 per \$100 of assessed value.  
 The proposed budget for the year 2018 is \$1,000,000. The amount of tax to be levied for the year 2018 is \$1.00 per \$100 of assessed value.  
 The 2017 Public Utility Tax Rate is \$1.00 per \$100 of assessed value.

Item	Proposed	Actual	Change	Percent Change
Operating	1,000,000	1,000,000	0	0.00%
Capital	1,000,000	1,000,000	0	0.00%
Debt Service	1,000,000	1,000,000	0	0.00%
Reserve	1,000,000	1,000,000	0	0.00%
Total	4,000,000	4,000,000	0	0.00%

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 Printed in The McPherson Sentinel Sat, July 29, 2017 (1:37)  
 Please Note: This is a preliminary draft and is subject to change without notice.